



MINISTRY OF
FINANCIAL SERVICES
& HOME AFFAIRS
CAYMAN ISLANDS GOVERNMENT

INDUSTRY ADVISORY

Department for International Tax Cooperation

Date: Tuesday, 9 April 2019

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AEOI Portal - Reporting Deadlines and Revised Documentation

The Department for International Tax Cooperation (DITC) advises industry that completing 2018 CRS and US FATCA reporting obligations on or before Wednesday, 31 July 2019, will not result in compliance measures for late filing, and will not therefore attract adverse consequences, enforcement measures or penalties.

Reporting submitted after that date may be subject to compliance reviews by the DITC.

The DITC recommends that CFIs submit their 2018 CRS and US FATCA returns as soon as practicable, because portal access may be affected because of the typical increased activity in the final weeks before the deadline.

CFIs are also to note the following revised documentation:

1. AEOI Portal User Guide
 - a. The [AEOI Portal User Guide](#) has been revised to v5.0, and replaces all earlier versions. Please refer to our [News & Updates page](#) for a summary of changes from v4.0 to v5.0.
2. [AEOI News & Updates](#)
 - a. AEOI Portal
 - i. AEOI Portal Accessibility (updated)
 - ii. AEOI Portal User Guide (updated)
 - iii. FAQs (new)
 - iv. FATCA IRS Notifications (updated)
 - v. CRS Status Messages (errors) (updated)
 - vi. CRS Reportable Jurisdictions (no changes to this list)
 - b. CbCR Portal
 - i. CbCR Portal Accessibility (updated)
 - ii. CbCR Guidance (no changes)

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